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EXTENDED TO FEBRUARY 15, 2017

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990.**2015**
Open to Public
Inspection**A** For the 2015 calendar year, or tax year beginning **JUL 1, 2015** and ending **JUN 30, 2016****B** Check if applicable

- ☐ Address change
☒ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**HEAD OF THE LAKES UNITED WAY**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

424 W SUPERIOR STREET

Room/suite

402

City or town, state or province, country, and ZIP or foreign postal code

DULUTH, MN 55802-1590**F** Name and address of principal officer **MATT HUNTER****SAME AS C ABOVE****D** Employer identification number**41-0857077****E** Telephone number**218-726-4770****G** Gross receipts \$**2,831,620.****H(a)** Is this a group return

for subordinates?

☐ Yes☒ No**H(b)** Are all subordinates included?☐ Yes☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number**I** Tax-exempt status ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.HLUNITEDWAY.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1922** **M** State of legal domicile: **MN****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities	HEAD OF THE LAKES UNITED WAY WORKS TO ADVANCE THE COMMON GOOD BY FOCUSING ON CRITICAL NEEDS IN	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	19
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5	Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	18
	6	Total number of volunteers (estimate if necessary)	6	629
Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	2,140,105.	2,669,927.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	83,342.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<1,537.>	4,161.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	15,843.	23,279.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,154,411.	2,780,709.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	1,238,712.	1,324,994.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
Net Assets or Fund Balances	16a	Professional fundraising fees (Part IX, column (A), line 11e)	760,092.	841,257.
	b	Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	0.	0.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	760,092.	841,257.
	19	Revenue less expenses. Subtract line 18 from line 12	0.	0.
	20	Total assets (Part X, line 16)	229,367.	265,618.
	21	Total liabilities (Part X, line 26)	2,228,171.	2,431,869.
	22	Net assets or fund balances Subtract line 21 from line 20	<73,760.>	348,840.
			Beginning of Current Year	End of Year
			5,887,581.	6,248,570.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here	Signature of officer	Date			
	MATT HUNTER, PRESIDENT	1/17/17			
Paid	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Preparer Use Only	Firm's name	Firm's EIN	Phone no.		
	JULIE BOYER	42-0714325	(218) 727-5025		
	Firm's address				
	227 W FIRST ST, STE 700				
	DULUTH, MN 55802-1926				

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

332001 12-16-15 LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2015)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☒ X

1 Briefly describe the organization's mission

HEAD OF THE LAKES UNITED WAY'S MISSION IS TO UNITE CARING PEOPLE AND MOBILIZE RESOURCES TO EMPOWER INDIVIDUALS AND STRENGTHEN COMMUNITIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 1,353,023. including grants of \$ 1,324,994.) (Revenue \$)

COMMUNITY INVESTMENT - UNITED WAY STRATEGICALLY INVESTS IN LOCAL PROGRAMS AND INITIATIVES THAT IMPROVE PEOPLE'S LIVES AND STRENGTHEN THE COMMUNITY. EACH YEAR UNITED WAY VOLUNTEERS, WITH THE SUPPORT OF STAFF, PERFORM AN IN-DEPTH REVIEW OF PROGRAMS APPLYING FOR FUNDING. ALLOCATIONS ARE MADE TO PROGRAMS MEETING IDENTIFIED COMMUNITY NEEDS AND ACHIEVING MEASURABLE RESULTS. HEAD OF THE LAKES UNITED WAY WORKS TO LEVERAGE AND MAXIMIZE AVAILABLE RESOURCES TO ACHIEVE HIGH IMPACT RESULTS AND COMMUNITY CHANGE. TO ACCOMPLISH THIS, HEAD OF THE LAKES UNITED WAY IS COMMITTED TO ADDRESSING THE FOLLOWING COMMUNITY PRIORITIES:

1) EDUCATION - FOSTERING SUCCESSFUL CHILDREN AND YOUTH. UNITED WAY

4b (Code) (Expenses \$ 199,332. including grants of \$) (Revenue \$)

COMMUNITY IMPACT - COMMUNITY IMPACT REPRESENTS UNITED WAY'S COMMITMENT TO MAKING A MEASURABLE IMPACT ON CRITICAL COMMUNITY ISSUES. WITH A FOCUS ON OUTCOMES THAT INCREASE THE QUALITY OF LIFE FOR PROGRAM PARTICIPANTS, UNITED WAY IS ABLE TO DEMONSTRATE HOW CONTRIBUTIONS MAKE A MEASURABLE IMPACT UPON THE WELL-BEING OF THE COMMUNITY. A FOCUS ON COMMUNITY IMPACT INVOLVES IDENTIFYING HEALTH AND HUMAN SERVICES PRIORITIES, UNDERSTANDING WHAT RESOURCES EXIST TO ADDRESS THOSE PRIORITIES AND WHAT RESOURCES MAY BE MISSING, AND UNITES NECESSARY RESOURCES AND PEOPLE TO ADDRESS THOSE IDENTIFIED NEEDS.

4c (Code) (Expenses \$ 200,143. including grants of \$) (Revenue \$ 83,342.)

UNITED WAY 2-1-1 (INFORMATION AND REFERRAL): UNITED WAY 2-1-1 MAKES IT POSSIBLE FOR PEOPLE TO NAVIGATE THE COMPLEX AND EVER-GROWING MAZE OF HUMAN SERVICE AGENCIES AND PROGRAMS. EACH DAY, HUNDREDS OF PEOPLE IN OUR REGION SEARCH FOR ORGANIZATIONS THAT WILL PROVIDE ESSENTIAL SERVICES SUCH AS FOOD, SHELTER, HEALTH CARE, LEGAL ASSISTANCE, FINANCIAL AID, AND OTHER SUPPORTIVE SERVICES. THE 2-1-1 PROGRAM OFFERS RELIABLE CONCRETE ASSISTANCE TO THOSE IN NEED BY GUIDING CALLERS THROUGH THE BROAD ARRAY OF SERVICES AVAILABLE IN THIS REGION. PARTICULARLY IMPORTANT TO A LOW DENSITY RURAL AREA, THIS SERVICE LINKS PEOPLE FROM AREAS WHICH MAY NOT HAVE SPECIFIC SERVICE PROVIDERS LOCALLY TO AGENCIES AND RESOURCES IN THE LARGER REGION WHICH CAN PROVIDE THE NEEDED SERVICE. THE PROGRAM STRENGTHENS THE NONPROFIT COMMUNITY BY

4d Other program services (Describe in Schedule O)

(Expenses \$ 123,039. including grants of \$) (Revenue \$)4e Total program service expenses 1,875,537.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	X	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Form 990 (2015)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O.		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: <u>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</u>		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year.		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12.		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders.		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	19	
b Enter the number of voting members included in line 1a, above, who are independent	19	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► MN, WI

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
CHARLES FAUSE - 218-726-4770
424 WEST SUPERIOR ST, #402, DULUTH, MN 55802

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAN LESLIE DIRECTOR	1.00	X						0.	0.	0.
(2) CASSANDRA BEARDSLEY DIRECTOR	1.00	X						0.	0.	0.
(3) DEANNA BENSON TREASURER	1.00	X		X				0.	0.	0.
(4) MARY ANDERSON-PETROSKE DIRECTOR	1.00	X						0.	0.	0.
(5) ANNA DOWNS DIRECTOR	1.00	X						0.	0.	0.
(6) BRENT FENNESSEY DIRECTOR	1.00	X						0.	0.	0.
(7) DAN O'NEILL DIRECTOR	1.00	X						0.	0.	0.
(8) WILLIAM GRONSETH DIRECTOR	1.00	X						0.	0.	0.
(9) LISA NEITZEL DIRECTOR	1.00	X						0.	0.	0.
(10) KAYLEE HERMANSON DIRECTOR	1.00	X						0.	0.	0.
(11) BARBARA REYELTS DIRECTOR	1.00	X						0.	0.	0.
(12) STEVE JORGENSEN DIRECTOR	1.00	X						0.	0.	0.
(13) STEVE RISACHER DIRECTOR	1.00	X						0.	0.	0.
(14) WILLIAM CRANDALL DIRECTOR	1.00	X						0.	0.	0.
(15) LISA ERWIN CHAIR	1.00	X		X				0.	0.	0.
(16) DENISE HAMSHER DIRECTOR	1.00	X						0.	0.	0.
(17) JOANNA KIRK DIRECTOR	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KATHRYN KOCH DIRECTOR	1.00	X						0.	0.	0.
(19) CINDI SORENSEN BAKER DIRECTOR	1.00	X						0.	0.	0.
(20) MARK BRITTON DIRECTOR	1.00	X						0.	0.	0.
(21) BETH MCCUSKEY DIRECTOR	1.00	X						0.	0.	0.
(22) ERIC SILJENDAHL SECRETARY	1.00	X		X				0.	0.	0.
(23) PATRICIA PRATT-COOK DIRECTOR	1.00	X						0.	0.	0.
(24) MARK SITEK DIRECTOR	1.00	X						0.	0.	0.
(25) CINDY THEIEN VICE CHAIR	1.00	X		X				0.	0.	0.
(26) STEVE MORRIS DIRECTOR	1.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								164,855.	0.	25,475.
d Total (add lines 1b and 1c)								164,855.	0.	25,475.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

SEE PART VII, SECTION A CONTINUATION SHEETS

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Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	1,500.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,668,427.				
	g Noncash contributions included in lines 1a-1f \$		46,128.				
	h Total. Add lines 1a-1f			2,669,927.			
Program Service Revenue	2 a <u>2-1-1 PROGRAM</u>	Business Code	624100	83,342.			83,342.
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			83,342.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2,564.			2,564.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)			1,597.			1,597.
	8 a Gross income from fundraising events (not including \$ <u>1,500.</u> of contributions reported on line 1c) See Part IV, line 18	a		11,138.			
	b Less direct expenses	b		8,214.			
	c Net income or (loss) from fundraising events			2,924.			2,924.
	9 a Gross income from gaming activities See Part IV, line 19	a					
	b Less direct expenses	b					
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances	a					
	b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
11 a <u>MISCELLANEOUS</u>		900099	14,027.	14,027.			
b <u>OTHER EVENT REVENUE</u>		900099	6,328.	6,328.			
c							
d All other revenue							
e Total. Add lines 11a-11d			20,355.				
12 Total revenue. See instructions.			2,780,709.	20,355.	0.	90,427.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,324,994.	1,324,994.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	188,366.	92,657.	77,540.	18,169.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	508,276.	262,785.	27,026.	218,465.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	89,634.	45,409.	4,968.	39,257.
10 Payroll taxes	54,981.	27,652.	8,341.	18,988.
11 Fees for services (non-employees).				
a Management				
b Legal	2,917.		2,917.	
c Accounting	25,129.	451.	24,337.	341.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	12,602.	8,241.	751.	3,610.
12 Advertising and promotion	15,424.	4,085.	565.	10,774.
13 Office expenses	25,389.	10,326.	2,447.	12,616.
14 Information technology				
15 Royalties				
16 Occupancy	37,280.	17,755.	4,845.	14,680.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	34,569.	14,789.	2,330.	17,450.
20 Interest				
21 Payments to affiliates	21,472.	10,996.	2,600.	7,876.
22 Depreciation, depletion, and amortization	12,531.	3,717.	2,187.	6,627.
23 Insurance	7,176.	5,004.	539.	1,633.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a EQUIPMENT RENTAL AND MA	30,449.	18,691.	2,795.	8,963.
b FEES ON DONOR DESIGNATE	18,109.	18,109.		
c OTHER	8,828.	2,063.	412.	6,353.
d OTHER EVENT EXPENSES	7,441.	6,028.	473.	940.
e All other expenses	6,302.	1,785.	1,024.	3,493.
25 Total functional expenses. Add lines 1 through 24e	2,431,869.	1,875,537.	166,097.	390,235.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	198,685.	1	433,054.
	2 Savings and temporary cash investments	609,372.	2	613,587.
	3 Pledges and grants receivable, net	624,969.	3	833,288.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	5,905.	9	6,768.
	10a Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a 237,366.		
	b Less accumulated depreciation	10b 209,060.	10c 36,838.	28,306.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	4,411,812.	15	4,333,567.
16 Total assets. Add lines 1 through 15 (must equal line 34)	5,887,581.	16	6,248,570.	
Liabilities	17 Accounts payable and accrued expenses	68,790.	17	81,510.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	8,744.	21	7,077.
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	908,315.	25	959,769.
	26 Total liabilities. Add lines 17 through 25	985,849.	26	1,048,356.
	Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.		
27 Unrestricted net assets		1,028,004.	27	1,373,681.
28 Temporarily restricted net assets		74,406.	28	49,855.
29 Permanently restricted net assets		3,799,322.	29	3,776,678.
Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.				
30 Capital stock or trust principal, or current funds			30	
31 Paid-in or capital surplus, or land, building, or equipment fund			31	
32 Retained earnings, endowment, accumulated income, or other funds			32	
33 Total net assets or fund balances		4,901,732.	33	5,200,214.
34 Total liabilities and net assets/fund balances		5,887,581.	34	6,248,570.

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,780,709.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,431,869.
3	Revenue less expenses Subtract line 2 from line 1	3	348,840.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,901,732.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	<50,358.>
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,200,214.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

☐1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?

If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2015)

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization

HEAD OF THE LAKES UNITED WAY

Employer identification number

41-0857077

Part I	Reason for Public Charity Status (All organizations must complete this part) See instructions
---------------	---

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention, conference of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ))
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)** See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
 - f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 532021 09-23-15

Schedule A (Form 990 or 990-EZ) 2015

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	2489602.	2334371.	2327383.	2140105.	2669927.	11961388.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2489602.	2334371.	2327383.	2140105.	2669927.	11961388.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						954,708.
6 Public support. Subtract line 5 from line 4						11006680.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4	2489602.	2334371.	2327383.	2140105.	2669927.	11961388.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,932.	448.	3,441.	1,069.	2,564.	10,454.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	32,255.	14,987.	13,035.	7,717.	2,924.	70,918.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	16,947.	23,446.	11,390.	8,126.	20,355.	80,264.
11 Total support. Add lines 7 through 10						12123024.
12 Gross receipts from related activities, etc. (see instructions)					12	83,342.

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f))	14	90.79	%
15 Public support percentage from 2014 Schedule A, Part II, line 14	15	91.18	%
16a 33 1/3% support test - 2015. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► ☒			
b 33 1/3% support test - 2014. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► ☐			
17a 10% -facts-and-circumstances test - 2015. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► ☐			
b 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► ☐			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► ☐			

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2015. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2014. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2)		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document)		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
- b A family member of a person described in (a) above?
- c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
- a ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer (a) and (b) below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI)		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year		
1	Amounts paid to supported organizations to accomplish exempt purposes			
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in Part VI) See instructions			
7	Total annual distributions. Add lines 1 through 6			
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions			
9	Distributable amount for 2015 from Section C, line 6			
10	Line 8 amount divided by Line 9 amount			
Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1	Distributable amount for 2015 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3	Excess distributions carryover, if any, to 2015			
a				
b				
c				
d	From 2013			
e	From 2014			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2015 distributable amount			
i	Carryover from 2010 not applied (see instructions)			
j	Remainder Subtract lines 3g, 3h, and 3i from 3f			
4	Distributions for 2015 from Section D, line 7 \$			
a	Applied to underdistributions of prior years			
b	Applied to 2015 distributable amount			
c	Remainder Subtract lines 4a and 4b from 4			
5	Remaining underdistributions for years prior to 2015, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6	Remaining underdistributions for 2015 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7	Excess distributions carryover to 2016. Add lines 3j and 4c			
8	Breakdown of line 7			
a				
b				
c	Excess from 2013			
d	Excess from 2014			
e	Excess from 2015			

Schedule A (Form 990 or 990-EZ) 2015

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V, Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information (See instructions)

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

OMB No 1545-0047

2015

Open to Public
Inspection

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

HEAD OF THE LAKES UNITED WAY

Employer identification number

41-0857077

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e.g., recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations

- d ☐ Loan or exchange programs
- e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☐ No**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII and complete the following table

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☒ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

☒**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	3,873,728.	3,863,252.	3,387,064.	3,128,420.	3,203,522.
b Contributions	45,409.	51,660.	25,235.	39,552.	49,500.
c Net investment earnings, gains, and losses	<22,644.>	<13,916.>	505,787.	287,487.	<51,965.>
d Grants or scholarships	69,960.	27,268.	54,834.	68,395.	72,637.
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	3,826,533.	3,873,728.	3,863,252.	3,387,064.	3,128,420.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ☐ %b Permanent endowment ☒ 98.70 %c Temporarily restricted endowment ☒ 1.30 %

The percentages on lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		☒
3a(ii)		☒
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		47,553.	47,553.	0.
d Equipment		189,813.	161,507.	28,306.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

28,306.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) PERPETUAL TRUST	3,776,678.
(2) ASSETS HELD BY OTHERS	556,889.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	4,333,567.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Book value
	(1) Federal income taxes	
	(2) DESIGNATED PLEDGES	54,933.
	(3) ALLOCATION PAYABLE	904,836.
	(4)	
	(5)	
	(6)	
	(7)	
	(8)	
	(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)		959,769.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a

1	Total revenue, gains, and other support per audited financial statements	1	2,620,495.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	19,675.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	<50,358.>
e	Add lines 2a through 2d	2e	<30,683.>
3	Subtract line 2e from line 1	3	2,651,178.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	129,531.
c	Add lines 4a and 4b	4c	129,531.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	2,780,709.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a

1	Total expenses and losses per audited financial statements	1	2,322,013.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	19,675.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	8,214.
e	Add lines 2a through 2d	2e	27,889.
3	Subtract line 2e from line 1	3	2,294,124.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	137,745.
c	Add lines 4a and 4b	4c	137,745.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,431,869.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART IV, LINE 2B:

HLUW IS THE FISCAL AGENT FOR THESE FUNDS FOR A COLLABORATIVE OF YOUTH ORGANIZATIONS THAT ARE 501(C)3 ORGANIZATIONS.

PART V, LINE 4:

THE INVESTMENT INCOME FROM THE ENDOWMENT FUND IS UNRESTRICTED AND IS USED TO FURTHER THE ORGANIZATIONS MISSION.

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE.

Part XIII Supplemental Information (continued)

NOT-FOR-PROFIT ORGANIZATIONS MAY BECOME SUBJECT TO INCOME TAXES IF QUALIFICATION AS A TAX-EXEMPT ENTITY CHANGES, IF UNRELATED BUSINESS INCOME IS GENERATED, AND IN CERTAIN OTHER INSTANCES. NOT-FOR-PROFIT ORGANIZATIONS ARE REQUIRED TO ASSESS THE CERTAINTY OF THEIR TAX POSITIONS RELATED TO THESE MATTERS AND, IN SOME CASES, RECORD LIABILITIES FOR POTENTIAL TAXES, INTEREST AND PENALTIES ACCOMPANIED BY FOOTNOTE DISCLOSURES. THE ORGANIZATION HAS NOT IDENTIFIED ANY UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE THE ACCRUAL OF AN INCOME TAX PROVISION.

GENERALLY, THE ORGANIZATION IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY THE U.S. FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR THE YEARS BEFORE 2012.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

LOSS IN PERPETUAL TRUST	-22,644.
LOSS IN ASSETS HELD BY OTHERS	-27,714.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	-50,358.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES TAKEN AGAINST SPECIAL EVENT REVENUE	-8,214.
DONOR DESIGNATIONS	137,745.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	129,531.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES TAKEN AGAINST SPECIAL EVENT REVENUE	8,214.
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PART XII, LINE 4B - OTHER ADJUSTMENTS:

DONOR DESIGNATIONS	137,745.
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Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization

HEAD OF THE LAKES UNITED WAY

Employer identification number

41-0857077

Part I

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
- b ☐ Internet and email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

Total

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 CHILI CAMPAIGN KIC (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	12,638.			12,638.
	2 Less Contributions	1,500.			1,500.
	3 Gross income (line 1 minus line 2)	11,138.			11,138.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	63.			63.
	6 Rent/facility costs	3,012.			3,012.
	7 Food and beverages	1,713.			1,713.
	8 Entertainment				
	9 Other direct expenses	3,426.			3,426.
	10 Direct expense summary Add lines 4 through 9 in column (d)				8,214.
	11 Net income summary Subtract line 10 from line 3, column (d)				2,924.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d)				
	8 Net gaming income summary Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain. _____

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► _____

Address ► _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?
- ☐
- Yes
- ☐
- No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party

Name ► _____

Address ► _____

16 Gaming manager information

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

☐ Director/officer☐ Employee☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Part IV Supplemental Information (continued)

Lined area for supplemental information.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public
Inspection

Name of the organization

HEAD OF THE LAKES UNITED WAY

Employer identification number
41-0857077

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AMERICAN RED CROSS - NORTHLAND CHAPTER - 2524 MAPLE GROVE RD. - DULUTH, MN 55811	41-0711602	501(C)(3)	15,519.	0.			DISASTER / EMERGENCY SERVICES, DONOR DESIGNATIONS
ARC NORTHLAND 424 W SUPERIOR ST #500 DULUTH, MN 55802	41-6042720	501(C)(3)	8,058.	0.			FASD INTERVENTION, FAMILY SERVICES & CHILDREN'S MENTAL HEALTH, DONOR DESIGNATIONS
BOYS & GIRLS CLUB OF THE NORTHLAND 102 S 29TH AVE W, STE #200 DULUTH, MN 55806	41-0969947	501(C)(3)	87,451.	0.			EDUCATION/AT-RISK YOUTH, DONOR DESIGNATIONS
CENTER CITY HOUSING 105 W 1ST ST DULUTH, MN 55802	36-3485584	501(C)(3)	25,338.	0.			TRANSITIONAL HOUSING, EARLY CHILDHOOD
CHILDREN'S DENTAL SERVICES 636 BROADWAY ST. NE MINNEAPOLIS, MN 55413	41-0857929	501(C)(3)	8,963.	0.			SMILES ACROSS MINNESOTA, DONOR DESIGNATIONS
CATHOLIC CHARITIES BUREAU, INC 1416 CUMMING AVENUE SUPERIOR, WI 54880	39-0940744	501(C)(3)	6,042.	0.			FOSTER GRANDPARENTS, RSVP BOOKWORMS PROJECT, DONOR DESIGNATIONS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

▶ **41.**

3 Enter total number of other organizations listed in the line 1 table

▶ **0.**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Schedule I (Form 990) (2015)

HEAD OF THE LAKES UNITED WAY

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COMMUNITY ACTION DULUTH 2424 W 5TH ST, STE 201 DULUTH, MN 55806	41-1410670	501(C)(3)	48,426.	0.			FAIM ASSET DEV., JUMP START, TAX PREPARATION, DONOR DESIGNATIONS
COURAGE KENNEY FOUNDATION 424 W SUPERIOR ST #200 DULUTH, MN 55802	41-1952989	501(C)(3)	7,976.	0.			COURAGE CENTER DULUTH PROGRAM, DONOR DESIGNATIONS
DAMIANO CENTER 206 W. 4TH ST. DULUTH, MN 55806	41-1453521	501(C)(3)	55,204.	0.			SOUP KITCHEN, KIDS CAFE, CLOTHING PROGRAMS, DONOR DESIGNATIONS
DOMESTIC ABUSE INTERVENTION PROGRAM - 202 E. SUPERIOR ST. - DULUTH, MN 55802	41-1382134	501(C)(3)	5,173.	0.			DOMESTIC ABUSE INTERVENTION, DONOR DESIGNATIONS
DULUTH AREA FAMILY YMCA 302 W. 1ST ST. DULUTH, MN 55802	41-0693931	501(C)(3)	118,895.	0.			COMMUNITY SERVICES, OST PROG AT TITLE 1 SCHOOLS, LITTLE TREASURES CHILDCARE, DONOR
GIRL SCOUTS - MN & WI LAKES & PINES - 424 W SUPERIOR ST #G-3 - DULUTH, MN 55802	41-0739103	501(C)(3)	6,276.	0.			AT-RISK OUTREACH, DONOR DESIGNATIONS
GOODWILL INDUSTRIES VOCATIONAL ENTERPRISES, INC. - 700 GARFIELD AVE. - DULUTH, MN 55802	41-0919602	501(C)(3)	26,633.	0.			COMMUNITY EMPLOYMENT, DONOR DESIGNATIONS
HUMAN DEVELOPMENT CENTER 1401 E 1ST ST. DULUTH, MN 55805	41-0777937	501(C)(3)	56,366.	0.			FAMILY & INDIVIDUAL COUNSELING, DONOR DESIGNATIONS, RUNAWAY AND HOMELESS YOUTH
LAKE SUPERIOR COMMUNITY HEALTH CENTER - 4825 GRAND AVE. - DULUTH, MN 55807	23-7167576	501(C)(3)	53,213.	0.			HEALTH CARE ACCESS, DONOR DESIGNATIONS

Schedule I (Form 990)

Part II	Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)						
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LEGAL AID SERVICE OF NE MN 424 W. SUPERIOR ST. #302 DULUTH, MN 55802	41-0958386	501(C)(3)	44,697.	0.			DULUTH LEGAL SERVICES, DONOR DESIGNATIONS
LIFE HOUSE 102 W. 1ST ST. DULUTH, MN 55802	41-1704840	501(C)(3)	40,614.	0.			KIDS TO ADULTS TRANSITION, BASIC NEEDS, EDUCATION PROGRAMS, DONOR DESIGNATIONS
LUTHERAN SOCIAL SERVICE OF MINNESOTA - 424 W. SUPERIOR ST. #600 - DULUTH, MN 55802	41-0872993	501(C)(3)	49,715.	0.			CONSUMER CREDIT COUNSELING, TOGETHER FOR YOUTH, FIRST YEAR / YOUNG PARENT PROGRAM,
MEN AS PEACEMAKERS 205 W SECOND ST #15 DULUTH, MN 55802	41-1841689	501(C)(3)	23,362.	0.			BOYS RESTORATIVE PROGRAM, GIRLS RESTORATIVE PROGRAM, DONOR DESIGNATIONS
MYERS-WILKINS COMMUNITY SCHOOL COLLABORATIVE - 1027 N. 8TH AVE. E. - DULUTH, MN 55806	41-2002724	501(C)(3)	28,233.	0.			ACADEMIC AND CULTURAL ENRICHMENT, DONOR DESIGNATIONS
JUST KIDS DENTAL PO BOX 146 TWO HARBORS, MN 55616	27-2311353	501(C)(3)	5,847.	0.			DENTAL EDUCATION AND SERVICES, DONOR DESIGNATIONS
ONE ROOF COMMUNITY HOUSING 12 EAST FOURTH STREET DULUTH, MN 55805	41-1465688	501(C)(3)	5,282.	0.			HOMEBUYER EDUCATION PROGRAM
POSITIVE ENERGY OUTDOORS 4757 DATKA RD DULUTH, MN 55803	36-4560104	501(C)(3)	10,081.	0.			LOW INCOME YOUTH OUTREACH, DONOR DESIGNATIONS
SAFE HAVEN SHELTER AND RESOURCE CENTER - PO BOX 3558 - DULUTH, MN 55803	41-1317462	501(C)(3)	32,342.	0.			LEGAL ADVOCACY, DONOR DESIGNATIONS

Schedule I (Form 990)

HEAD OF THE LAKES UNITED WAY

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)						
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
SALVATION ARMY - NORTHERN DIVISION PO BOX 16052 DULUTH, MN 55806	41-0698597	501(C)(3)	87,358.	0.		FOOD SERVICES, EMERGENCY SERVICES, FAMILY TRANSITIONAL HOUSING, DONOR DESIGNATIONS
SECOND HARVEST NORTHERN LAKES FOOD BANK - 4503 AIRPARK BLVD. - DULUTH, MN 55811	36-3479964	501(C)(3)	20,703.	0.		DULUTH FOOD BANK, BACKPACK PROGRAM, DONOR DESIGNATIONS
SOAR CAREER SOLUTIONS 205 W. 2ND ST., #101 DULUTH, MN 55802	41-1449179	501(C)(3)	32,728.	0.		CAREER DEVELOPMENT PROGRAM, COMMUNITY OFFENDER RE-ENTRY, DONOR DESIGNATIONS
VALLEY YOUTH CENTERS OF DULUTH 720 N. CENTRAL AVE. W DULUTH, MN 55807	36-3488171	501(C)(3)	64,920.	0.		YOUTH DEV / SUPPORTIVE SERVICES, DONOR DESIGNATIONS
WOODLAND HILLS 4321 ALLENDALE AVE. DULUTH, MN 55806	41-0693848	501(C)(3)	33,963.	0.		NEIGHBORHOOD YOUTH SERVICES, DONOR DESIGNATIONS
VOLUNTEER ATTORNEY PROGRAM 314 W SUPERIOR ST STE 1000 DULUTH, MN 55802	41-1443184	501(C)(3)	8,254.	0.		VOLUNTEER ATTORNEY SERVICES
YWCA 32 E. 1ST ST. #202 DULUTH, MN 55802	41-0696493	501(C)(3)	45,888.	0.		GIRLS & YOUTH PROGRAMS, EARLY CHILDHOOD CENTER, DONOR DESIGNATIONS
CENTER AGAINST SEXUAL & DOMESTIC ABUSE, INC - 318 21ST AVENUE EAST - SUPERIOR, WI 54880	39-1478768	501(C)(3)	18,932.	0.		EMERGENCY SHELTER, DONOR DESIGNATIONS
CHALLENGE CENTER 39 NORTH 25TH STREET SUPERIOR, WI 54880	39-1658019	501(C)(3)	10,597.	0.		COMMUNITY LIVING SUPPORT SERVICES, DONOR DESIGNATIONS

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CHURCHES UNITED IN MINISTRY 102 WEST SECOND STREET DULUTH, MN 55802	41-1227969	501(C)(3)	38,581.	0.			DROP-IN CENTER, EMERGENCY SHELTER, DONOR DESIGNATIONS
FAITH UNITED METHODIST CHURCH DBA HARBOR HOUSE CRISIS SHELTERS - 1531 HUGHITT AVENUE - SUPERIOR, WI 54880	39-1840533	501(C)(3)	20,958.	0.			HOMELESS STABILIZATION PROJECT, CHILDREN'S LIFE SKILLS ENHANCEMENT, DONOR DESIGNATIONS
DOUGLAS COUNTY 4-H CLUBS, INC. 1313 BELKNAP STREET, ROOM 107 SUPERIOR, WI 54880	20-5429254	501(C)(3)	6,204.	0.			AT-RISK YOUTH, DONOR DESIGNATIONS
LUTHERAN SOCIAL SERVICE OF WISCONSIN & UPPER MICHIGAN, INC. - 33 NORTH 25TH STREET - SUPERIOR, WI 54880	39-0816846	501(C)(3)	18,073.	0.			FINANCIAL COUNSELING/HOMELESS RISK, HOMELESS COLLAB. COUNSELING, AT-RISK YOUTH
SALVATION ARMY - SUPERIOR PO BOX 485 SUPERIOR, WI 54880	36-2167910	501(C)(3)	7,913.	0.			DOUGLAS COUNTY HOMELESSNESS PREVENTION, DONOR DESIGNATIONS
SCHOOL DISTRICT OF SUPERIOR 3025 TOWER AVENUE SUPERIOR, WI 54880	39-6004736	GOVERNMENTAL	20,903.	0.			SUPPORT & EARLY INTERVENTION FOR AT-RISK YOUTH, DONOR DESIGNATIONS
SUPERIOR DOUGLAS COUNTY FAMILY YMCA - 9 NORTH 21ST STREET - SUPERIOR, WI 54880	39-0813468	501(C)(3)	25,607.	0.			YMCA MEMBERSHIP SCHOLARSHIPS, YMCA SUMMER LITERACY PROGRAM, DONOR DESIGNATIONS
SUPERIOR VOCATION CENTER 2320 HILL AVENUE SUPERIOR, WI 54880	39-1077898	501(C)(3)	8,634.	0.			REPRESENTATIVE PAYEE PROGRAM

Schedule I (Form 990)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22
Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information

PART I, LINE 2:

UNITED WAY HAS SEVERAL METHODS IN PLACE TO ENSURE THAT ALLOCATED FUNDS ARE USED FOR INTENDED PURPOSES. THESE INCLUDE: A) ANNUAL REPORTING FROM EACH AGENCY SHOWING HOW FUNDS ARE BEING USED AND WHAT IS BEING ACCOMPLISHED; B) PANEL REVIEW EVERY TWO YEARS WITH BOTH A WRITTEN APPLICATION AND SITE VISIT TO THE AGENCY. VOLUNTEER REVIEWERS CAN NOT ONLY READ BUT ACTUALLY SEE IN PERSON WHAT IS BEING DONE BY THAT AGENCY AND HOW UNITED WAY FUNDS SUPPORT THOSE ACTIVITIES. IN ADDITION, AS PART OF THE APPLICATION, THE AGENCY MUST DESCRIBE WHY FUNDS ARE NEEDED, WHAT THEY WILL BE USED FOR, AND WHAT WILL BE

Part IV Supplemental Information

ACHIEVED. C) ONCE EVERY FIVE YEARS, ALL RECEIPIENTS OF UNITED WAY FUNDING GO THROUGH AN "AGENCY SELF STUDY" PROCESS. THIS PROCESS IS INTENDED TO OFFER FURTHER ASSURANCE OF ACCOUNTABILITY TO OUR DONORS AND TO SUPPORT AND STRENGTHEN OUR AGENCY PARTNERS. REVIEWS INCLUDE ASSESSMENT OF WRITTEN MATERIALS AND ON-SITE AGENCY VISITS. D) QUARTERLY DIRECTOR'S MEETINGS PROVIDE AN OPPORTUNITY FOR UNITED WAY STAFF TO CONNECT WITH AGENCY LEADERS TO DISCUSS A VARIETY OF TOPICS INCLUDING HIGHLIGHTS OR CHALLENGES THAT MAY BE AFFECTING THEIR PROGRAMS AND OUR COMMUNITY.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: DULUTH AREA FAMILY YMCA

(H) PURPOSE OF GRANT OR ASSISTANCE: COMMUNITY SERVICES, OST PROG AT TITLE 1 SCHOOLS, LITTLE TREASURES CHILDCARE, DONOR DESIGNATIONS, MENTOR SUPERIOR-DOUGLAS COUNTY

NAME OF ORGANIZATION OR GOVERNMENT: LUTHERAN SOCIAL SERVICE OF MINNESOTA

(H) PURPOSE OF GRANT OR ASSISTANCE: CONSUMER CREDIT COUNSELING, TOGETHER FOR YOUTH, FIRST YEAR / YOUNG PARENT PROGRAM, FORECLOSURE PREVENTION, BETHANY CRISIS NURSERY, TRUANCY ACTION PROJECT, DONOR DESIGNATIONS

NAME OF ORGANIZATION OR GOVERNMENT: SALVATION ARMY - NORTHERN DIVISION

(H) PURPOSE OF GRANT OR ASSISTANCE: FOOD SERVICES, EMERGENCY SERVICES, FAMILY TRANSITIONAL HOUSING, DONOR DESIGNATIONS, FINANCIAL ASSISTANCE PROGRAM

NAME OF ORGANIZATION OR GOVERNMENT:

LUTHERAN SOCIAL SERVICE OF WISCONSIN & UPPER MICHIGAN, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: FINANCIAL COUNSELING/HOMELESS RISK,

Part IV Supplemental Information

HOMELESS COLLAB. COUNSELING, AT-RISK YOUTH COUNSELING, DONOR DESIGNATIONS

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open To Public
Inspection

Name of the organization

HEAD OF THE LAKES UNITED WAY

Employer identification number

41-0857077

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	11	42,698	AVG ON DATE OF GIFT
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

0

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

	Yes	No
30a		X
31		X
32a	X	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) (2015)

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, LINE 32B:

WHEN A DONATION OF STOCK IS RECEIVED, THE STOCK IS TRANSFERRED TO A
UNITED WAY BROKER ACCOUNT USUALLY US BANCORP. THE BROKER THEN SELLS
THE STOCK AND SENDS HLUW THE PROCEEDS LESS ANY COMMISSION AND/OR
EXPENSE ON THE SALE. THIRD PARTIES ARE NOT USED TO SOLICIT
CONTRIBUTIONS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public
Inspection

Name of the organization

HEAD OF THE LAKES UNITED WAY

Employer identification number

41-0857077

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE HEAD OF THE LAKES REGION. OUR GOAL IS TO CREATE LONG LASTING
CHANGES. WE DO THIS BY RESEARCHING, IDENTIFYING, ANALYZING, AND
REPORTING ON OUR COMMUNITY'S MOST PRESSING ISSUES. WE STRATEGICALLY
INVEST IN LOCAL PROGRAMS AND HIGH IMPACT INITIATIVES THAT ACHIEVE
MEASURABLE OUTCOMES AND DEMONSTRATE RESULTS. WE UNITE OUR EFFORTS WITH
OTHERS TO ACHIEVE POSITIVE COMMUNITY CHANGE AND TOGETHER, UNITED, WE
INSPIRE HOPE AND CREATE OPPORTUNITIES FOR A BETTER TOMORROW. WE EXIST
TO IMPROVE PEOPLE'S LIVES AND WE GET RESULTS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

HELPS ENSURE THAT CHILDREN ARE READY TO SUCCEED IN SCHOOL AND LIFE BY
STRATEGICALLY INVESTING IN PROGRAMS AND INITIATIVES THAT INCREASE
SCHOOL READINESS AND PROVIDE YOUTH WITH THE PERSONAL, SOCIAL, AND
ACADEMIC SKILLS NECESSARY TO SUCCEED IN SCHOOL.

2) HEALTH - IMPROVING PEOPLE'S HEALTH. UNITED WAY INCREASES ACCESS TO
HEALTHCARE SERVICES AND BENEFITS FOR UNINSURED AND UNDERINSURED PEOPLE
BY STRATEGICALLY INVESTING IN PROGRAMS AND INITIATIVES THAT PROVIDE
PHYSICAL, MENTAL AND DENTAL SERVICES TO THOSE WHO WOULD NOT OTHERWISE
RECEIVE THE CARE THEY NEED.

3) INCOME - PROMOTING FINANCIAL STABILITY AND INDEPENDENCE. UNITED WAY
ASSISTS INDIVIDUALS AND FAMILIES IN THE TRANSITION OUT OF POVERTY BY
STRATEGICALLY INVESTING IN PROGRAMS AND INITIATIVES THAT INCREASE
INCOME, SAVINGS AND ASSETS - LEADING TO INCREASED FINANCIAL STABILITY

Name of the organization

HEAD OF THE LAKES UNITED WAY

Employer identification number

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AND INDEPENDENCE.

4) BASIC NEEDS - ENSURING A STRONG NETWORK OF BASIC HUMAN SERVICES.

UNITED WAY PROVIDES VITAL ONGOING OPERATING SUPPORT TO ORGANIZATIONS

AND PROGRAMS THAT ENSURE A STRONG NETWORK OF BASIC HUMAN SERVICES.

UNITED WAY SUPPORTS PROGRAMS THAT MEET PEOPLE'S EMERGENCY AND

TRANSITIONAL NEEDS FOR FOOD, SHELTER, HOUSING, SAFETY AND CLOTHING.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

ENSURING THAT GOOD USE IS MADE OF THE RESOURCES AVAILABLE. THERE ARE

MORE THAN 900 COMMUNITY, HEALTH AND HUMAN SERVICE ORGANIZATIONS SERVING

OUR REGION. SOMETIMES UNCERTAINTY ABOUT WHERE TO TURN IS THE ONLY

BARRIER SEPARATING PEOPLE FROM THE SERVICES THEY NEED. WITH A DATABASE

OF MORE THAN 1900 AVAILABLE SERVICES, UNITED WAY 2-1-1 IS ABLE TO

EFFECTIVELY CONNECT INDIVIDUALS WITH THE SERVICES AND RESOURCES THEY

NEED. UNITED WAY 2-1-1 ENCOURAGES PARTICIPATION AND FOSTERS

SELF-SUFFICIENCY.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

UNITED WAY VOLUNTEER CENTER - THE MISSION OF THE VOLUNTEER CENTER IS TO

BUILD COMMUNITY BY PROMOTING EFFECTIVE VOLUNTEERISM AND CONNECTING

PEOPLE WITH THE OPPORTUNITY TO SERVE. WE ACCOMPLISH THIS BY PROVIDING

AN ONLINE DATABASE OF VOLUNTEER OPPORTUNITIES IN NORTHEASTERN MINNESOTA

AND NORTHWESTERN WISCONSIN, A MONTHLY VOLUNTEER NEWSLETTER, AND A

PERIODIC VOLUNTEER COLUMN IN THE DULUTH NEWS TRIBUNE AND SUPERIOR

TELEGRAM. THE VOLUNTEER CENTER CONNECTS LOCAL VOLUNTEERS WITH

OPPORTUNITIES THAT MATCH THEIR SKILLS AND INTERESTS. AFL-CIO COMMUNITY

SERVICES PROGRAM - THE COMMUNITY SERVICES PROGRAM IS A PARTNERSHIP

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BETWEEN UNITED WAY AND ORGANIZED LABOR. THIS PROGRAM IS FOCUSED ON HEALTH AND WELFARE SERVICES OF THE COMMUNITY AND INVOLVING ORGANIZED LABOR IN THE ONGOING ACTIVITIES OF UNITED WAY. THE AFL-CIO COMMUNITY SERVICES PROGRAM SUPPORTS PROJECTS THAT HAVE A CONTINUING IMPACT IN THE HEAD OF THE LAKES REGION INCLUDING, BUT NOT LIMITED TO: ADVOCACY AND INTERVENTION SERVICES, SERVICES TO THE UNEMPLOYED, SHOES FOR TOTS, UCAN TRAINING, DAY OF CARING, AND HOLIDAY PROGRAMS.

EXPENSES \$ 123,039. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 4:

ON JULY 1, 2015, THE UNITED WAYS OF GREATER DULUTH (UWGD) AND SUPERIOR-DOUGLAS COUNTY (UWSDC) MERGED, BECOMING HEAD OF THE LAKES UNITED WAY (HLUW). CHANGES TO THE CORPORATE BYLAWS AND ARTICLES OF INCORPORATION WERE NECESSITATED BY THE MERGER. UNITED WAY OF GREATER DULUTH'S FINAL BYLAWS AND ARTICLES SERVED AS THE BASE DOCUMENT TO WHICH CHANGES WERE MADE. IF THE BOARD DETERMINED THAT UWSDC'S BYLAWS OR ARTICLES STATED MATTERS MORE EFFECTIVELY, THEN LANGUAGE FROM THE UWSDC BYLAWS OR ARTICLES WAS INCLUDED IN THE NEW HLUW BYLAWS AND ARTICLES OF INCORPORATION.

BYLAWS

PREAMBLE: HLUW REPLACED ALL REFERENCES TO UWGD; UWGD'S MISSION AND VISION STATEMENTS WERE REPLACED BY THOSE OF HLUW.

ARTICLE I, GENERAL: HLUW'S PRIMARY PLACE OF BUSINESS REMAINED THE CITY OF DULUTH, ST. LOUIS COUNTY, MINNESOTA, BUT MENTION WAS ADDED OF THE POSSIBILITY FOR BUSINESS OFFICES TO BE OPENED ELSEWHERE ACROSS HLUW'S EXPANDED TERRITORY. (CURRENTLY, HLUW MAINTAINS AN OFFICE IN THE CITY OF

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SUPERIOR, DOUGLAS COUNTY, WISCONSIN.) ADDITIONALLY, HLUW'S SERVICE AREA WAS EXPANDED TO INCLUDE NW WISCONSIN.

ARTICLE III, DISTRIBUTION TO AGENCIES, SECTION 4C: NONCOMPLIANCE WITH THE STATE LAWS OF WISCONSIN (IF APPLICABLE), WAS ADDED AS TO THE NON-EXCLUSIVE LIST OF EXAMPLES WHICH MAY LEAD TO LOSS OR REDUCTION OF FUNDS TO AGENCIES.

ARTICLE IV, BOARD OF DIRECTORS, SECTION 1: THE MAXIMUM SIZE OF THE BOARD OF DIRECTORS WAS REDUCED FROM 40 TO 24.

ARTICLE IV, BOARD OF DIRECTORS, SECTION 3: A SENTENCE WAS ADDED SAYING THAT DIRECTORS WITH TERMS EXPIRING SHALL CONTINUE AS MEMBERS OF THE BOARD UNTIL THEIR REPLACEMENTS ARE DULY ELECTED.

ARTICLE IV, BOARD OF DIRECTORS, SECTION 4: THE MINIMUM NUMBER OF REGULAR BOARD MEETINGS REQUIRED TO BE HELD ANNUALLY WAS INCREASED FROM 4 TO 6.

ARTICLE IV, BOARD OF DIRECTORS, SECTION 5: THE NUMBER OF BOARD MEMBERS REQUIRED TO REQUEST A SPECIAL MEETING WAS REDUCED FROM 10 TO 6, AND ALLOWANCE OF ONLY 5 DAYS' NOTICE FOR A SPECIAL MEETING WAS GRANTED IN SITUATIONS DEEMED CRITICAL OR EMERGENCIES BY THE BOARD CHAIR.

ARTICLE IV, BOARD OF DIRECTORS, SECTION 8: THE NUMBER OF CONSECUTIVE 3-YEAR TERMS FOR BOARD MEMBERS WAS REDUCED FROM 3 TO 2, AND ALLOWANCE WAS MADE FOR FORMER BOARD MEMBERS TO SERVE AGAIN AFTER 1 YEAR AWAY.

ARTICLE IV, BOARD OF DIRECTORS, SECTION 9: QUORUM FOR BOARD AND STANDING COMMITTEE MEETINGS WAS CHANGED FROM 1/3RD OF THE BOARD OR COMMITTEE

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MEMBERSHIP, TO 1 MORE THAN OF THE BOARD OR COMMITTEE MEMBERSHIP.

ARTICLE IV, BOARD OF DIRECTORS, SECTION 10: AS WITH THE PREVIOUS BYLAWS, NO DIRECTOR CAN BE REMOVED FROM OFFICE EXCEPT FOR CAUSE. THE HLUW BYLAWS NOW DEFINE WHAT REMOVAL FOR CAUSE MEANS.

ARTICLE IV, BOARD OF DIRECTORS, SECTION 11: INSTEAD OF INCLUDING THE LANGUAGE OF THE CONFLICT OF INTEREST POLICY IN THE DOCUMENT, HLUW'S BYLAWS REQUIRE THE EXISTENCE OF SUCH A CONFLICT OF INTEREST POLICY CONSISTENT WITH STATUTORY PROVISIONS. THIS ALLOWS CHANGES TO BE MADE TO THE CONFLICT OF INTEREST POLICY WITHOUT ALSO HAVING TO AMEND THE BYLAWS. BOARD MEMBERS MUST NOW SIGN/RECOMMIT TO THE CONFLICT OF INTEREST POLICY ANNUALLY.

ARTICLE V, OFFICERS, SECTION 2: CLARIFICATION WAS MADE THAT THE PRESIDENT, THOUGH AN OFFICER, IS NOT SUBJECT TO TERM LIMITS.

ARTICLE VI, DUTIES OF THE OFFICERS, SECTION 3: THE PRESIDENT'S DUTIES WERE ADDED TO THE "DUTIES OF THE OFFICERS" SECTION.

ARTICLE VII, EMPLOYEES: THE REQUIREMENT THAT THE PRESIDENT MUST ATTEND ALL COMMITTEE MEETINGS WAS REMOVED.

ARTICLE VIII, BOARD COMMITTEES, SECTION 2: THE INTENTION TO INCLUDE 2 REPRESENTATIVES FROM NW WISCONSIN ON THE EXECUTIVE COMMITTEE WAS ADDED.

ARTICLE VIII, BOARD COMMITTEES, SECTION 4: THE FINANCE COMMITTEE'S NAME WAS CHANGED TO FINANCE AND AUDIT COMMITTEE.

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ARTICLE VIII, BOARD COMMITTEES, SECTION 6: THE COMMUNITY IMPACT COMMITTEE'S NAME WAS CHANGED TO COMMUNITY IMPACT AND INVESTMENT COMMITTEE.

ARTICLE XI, BOARD OF DIRECTORS COMMUNICATION: THE FORMER "ARTICLE XI: AMENDMENT" WAS SPLIT INTO TWO ARTICLES: 1) "ARTICLE XI: BOARD OF DIRECTORS COMMUNICATION", AND 2) "ARTICLE XII: AMENDMENTS TO THE BYLAWS".

ARTICLE XII, AMENDMENTS TO THE BYLAWS: ADVANCE NOTICE OF PROPOSED AMENDMENTS WAS DEFINED AS "NO LESS THAN FIVE (5) DAYS PRIOR TO THE DATE OF THE REGULAR OR SPECIAL MEETING AT WHICH THEY ARE TO BE CONSIDERED."

EXHIBIT A: A LIST OF ZIP CODES SERVED BY HLUW WAS ADDED TO THE END OF THE BYLAWS.

ARTICLES OF INCORPORATION

PRIOR TO THE MERGER BETWEEN UWGD AND UWSDC, THE ARTICLES OF INCORPORATION OF THE UNITED FUND OF DULUTH/UWGD WERE LAST UPDATED IN 1971. THE EXTENDED PERIOD BETWEEN UPDATES MADE SIGNIFICANT AMENDMENT AND RESTATEMENT NECESSARY. ALL RESTATEMENTS AND AMENDMENTS TO THE BYLAWS WERE DRAFTED AND RECOMMENDED BY LEGAL COUNSEL.

THE PREAMBLE TO HLUW'S AMENDED AND RESTATED BYLAWS HAS BEEN INCLUDED AS EXPLANATION OF THE REASONS FOR CHANGE:

THESE AMENDED AND RESTATED ARTICLES OF INCORPORATION OF UNITED WAY OF GREATER DULUTH, INC. CHANGE THE NAME OF THE CORPORATION TO "HEAD OF THE LAKES UNITED WAY" AND COMPLETELY AMEND AND RESTATE THE ARTICLES OF

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INCORPORATION OF THE CORPORATION SO THAT ALL OF ITS PROVISIONS ARE CONTAINED HEREIN. THE FOLLOWING AMENDED AND RESTATED ARTICLES OF INCORPORATION ARE ADOPTED UNDER THE MINNESOTA NONPROFIT CORPORATION ACT, AS SET FORTH IN MINNESOTA STATUTES, CHAPTER 317A.

ARTICLE 2 - PURPOSE: IN ARTICULATING THE ORGANIZATION'S PURPOSE, THE PREVIOUS ARTICLES PROVIDED A LIST OF SPECIFIC PURPOSES, SIMILAR TO A JOB DESCRIPTION FOR UWGD. FOR EXAMPLE, PURPOSE A. READ: "TO IDENTIFY AND CALL PUBLIC ATTENTION TO COMMUNITY SOCIAL PROBLEMS, AND TO INITIATE AND PARTICIPATE IN EFFORTS TO SOLVE OR AMELIORATE THEM." THE LIST OF SPECIFIC PURPOSES RAN FROM A. THROUGH J.

IN THE AMENDED AND RESTATED ARTICLES, THE LIST OF SPECIFIC PURPOSES WAS SIMPLIFIED INTO ONE SENTENCE: "THE PURPOSES INCLUDE RAISING FUNDS BY GIFT, DEVICE, BEQUEST, GRANT, DONATION, OR OTHERWISE AND FINANCING, IN WHOLE OR IN PART, LOCAL, STATE, REGIONAL AND NATIONAL CHARITABLE AND BENEVOLENT COMMUNITY WELFARE OR GENERAL WELFARE ORGANIZATIONS FOR THE BENEFIT OF THE POPULATION OF THE PROSCRIBED AREAS OF THE CORPORATION'S OPERATIONS." TO THIS STATEMENT OF PURPOSE WAS ADDED MENTION OF THE MINNESOTA NONPROFIT CORPORATION ACT AND THE SECTIONS OF THE INTERNAL REVENUE CODE OF 1986 APPLICABLE TO SAID PURPOSE.

A LIST OF SPECIFIC ACTIVITIES OF THE CORPORATION WAS PROVIDED, INCLUDING: "DEVELOPING UNIFORM FINANCING POLICIES TO FURTHER THE CHARITABLE PURPOSE; CONDUCTING FUNDRAISING CAMPAIGNS FOR ORGANIZATIONS WHICH ARE A PART OF UNITED WAY; WORKING WITH THE PUBLIC SO AS TO DEFINE AND EXPAND THE CHARITABLE PURPOSES OF THE CORPORATION TO BENEFIT THE PERSONS WITHIN THE AREA OF THE CORPORATION'S OPERATION."

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ARTICLES 3 - 11: THE PREVIOUS ARTICLES ENDED WITH ARTICLE 2. THE AMENDED AND RESTATED ARTICLES OF INCORPORATION ADD 9 NEW ARTICLES NUMBERED 3 THROUGH 11: 3) EXEMPTION REQUIREMENTS, 4) DURATION, 5) LOCATION OF REGISTERED OFFICE, 6) CORRESPONDING PROVISIONS, 7) DIRECTORS, 8) PERSONAL LIABILITY, 9) OFFICERS, 10) VACANCIES, AND 11) DISSOLUTION.

FORM 990, PART VI, SECTION B, LINE 11:

THE FORM 990 IS REVIEWED BY THE FINANCE COMMITTEE AND, SUBSEQUENTLY, PRESENTED TO THE BOARD OF DIRECTORS FOR REVIEW AND APPROVAL PRIOR TO ITS FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

THE BOARD HAS ESTABLISHED THE FOLLOWING CONFLICT OF INTEREST POLICY AND HAS ESTABLISHED APPROPRIATE PROCEDURES FOR IMPLEMENTATION.

THE BOARD POLICY REGARDING CONFLICTS OF INTEREST AND DUALITY OF INVOLVEMENT IS AS FOLLOWS:

1. NO EMPLOYEE OF THE UNITED WAY SHALL SERVE AS A TRUSTEE, DIRECTOR, OR OFFICER OF, OR IN ANY OTHER OFFICIAL CAPACITY WITH, ANY ORGANIZATION WHEN SUCH ORGANIZATION IS A UNITED WAY AFFILIATED AGENCY.

2. A CONFLICT CAN ALSO EXIST WHERE A PERSON'S DUAL POSITIONS COMPROMISE HIS OR HER OBJECTIVITY IN PERFORMING OBLIGATIONS OF LOYALTY TO EITHER ORGANIZATION. BOARD DIRECTORS, EMPLOYEES, VOLUNTEERS OR COMMITTEE MEMBERS WHO BELIEVE THEY HAVE A CONFLICT OF INTEREST SHALL FULLY DISCLOSE TO THE CHAIR OR PRESIDENT SUCH CONFLICT DURING THE CONSIDERATION OF A PROPOSED ALLOCATION GRANT TO ANY SPECIFIC OR TO A SELECT NUMBER OF UNITED WAY

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AGENCIES, ANY MEMBERSHIP DECISION AFFECTING A SPECIFIC AGENCY, OR OTHER MATTER IMPLICATING A POTENTIAL CONFLICT OF INTEREST., IF SUCH PERSON SERVES ON THE BOARD OR HAS A PROFESSIONAL OR OTHER FINANCIAL RELATIONSHIP WITH ANY PERSON, CORPORATION, AGENCY OR OTHER ORGANIZATION HAVING A FINANCIAL INTEREST IN A BOARD DECISION, SUCH PERSON SHALL BE DISQUALIFIED FROM VOTING ON THE PROPOSED MATTER. SUCH PERSON MAY VOTE ON DECISIONS OR ACTIONS THAT WILL AFFECT ALL AGENCIES OR FUND DISTRIBUTION POLICIES. SUCH PERSON SHALL NOT USE HIS OR HER PERSONAL INFLUENCE IN THE DISCUSSION OF THE MATTER. WHEN THE MEMBER'S KNOWLEDGE WILL ASSIST THE BOARD OR COMMITTEE AND WHEN THE BOARD OR COMMITTEE REQUESTS SUCH INFORMATION, A PERSON WITH A CONFLICT OR DUALITY OF INTEREST MAY BRIEFLY ANSWER PERTINENT QUESTIONS.

3. NO ORGANIZATION WITH WHICH ANY MEMBER OF THE BOARD OR HIS OR HER FAMILY MEMBERS ARE A BOARD MEMBER, STAFF, SIGNIFICANT FINANCIAL SUPPORTER OR ACTIVE VOLUNTEER SHALL RECEIVE ANY SPECIAL CONSIDERATION, ATTRIBUTABLE TO SUCH A RELATIONSHIP, WHATSOEVER BY THE BOARD, OR BY THE STAFF, IN ANY MATTER. THE BOARD MEMBER SHALL DISCLOSE ALL SUCH RELATIONSHIPS.

4. A CONTRACT OR OTHER TRANSACTION BETWEEN THE HEAD OF THE LAKES UNITED WAY AND A DIRECTOR IS NOT VOID OR VOIDABLE BECAUSE THE DIRECTOR IS A PARTY TO THE CONTRACT OR BECAUSE THE DIRECTOR IS PRESENT AT THE MEETING AT WHICH THE CONTRACT OR TRANSACTION IS AUTHORIZED, APPROVED, OR RATIFIED, SO LONG AS THE FOLLOWING CONDITIONS ARE SATISFIED:

A. THE MATERIAL FACTS CONCERNING THE CONTRACT OR TRANSACTION AS THEY RELATE TO THE DIRECTOR'S CONFLICT OF INTEREST MUST BE FULLY DISCLOSED, OR MUST BE KNOWN TO THE BOARD OR COMMITTEE AUTHORIZING, APPROVING OR RATIFYING THE CONTRACT OR TRANSACTION;

B. A COMPETITIVE BID OR COMPARABLE VALUATION EXISTS, IF APPROPRIATE AND

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RELEVANT TO THE CONTRACT OR TRANSACTION IMPLICATED; AND

C. THE BOARD OR COMMITTEE AUTHORIZING, APPROVING, OR RATIFYING THE CONTRACT OR TRANSACTION MUST DO SO IN GOOD FAITH BY A MAJORITY, NOT COUNTING ANY VOTE THAT THE INTERESTED DIRECTOR MIGHT OTHERWISE HAVE, AND NOT COUNTING THE DIRECTOR IN DETERMINING THE PRESENCE OF A QUORUM.

THESE CONDITIONS ALSO APPLY TO CONTRACTS OR OTHER TRANSACTIONS BETWEEN UNITED WAY AND A MEMBER OF A DIRECTOR'S FAMILY OR AN ORGANIZATION IN OR OF WHICH THE DIRECTOR OR A MEMBER OF THE DIRECTOR'S FAMILY IS A DIRECTOR, OFFICER, OR LEGAL REPRESENTATIVE, OR HAS A MATERIAL FINANCIAL INTEREST.

5. CONFIDENTIALITY OF BOARD PROCEEDINGS ARE OF THE UTMOST IMPORTANCE, AND DISCUSSIONS WHICH OCCUR AT BOARD MEETINGS, INCLUDING BUT NOT LIMITED TO: (1) FUND DISTRIBUTION POLICIES, FUNDING DECISIONS, OR OTHER ISSUES AFFECTING AN AGENCY'S RELATIONSHIP WITH UNITED WAY, (2) CONTRACTS, (3) DONOR NAMES AND DONATION AMOUNTS, AND (4) PERSONNEL MATTERS, ARE TO STAY WITHIN AND AMONG THE BOARD MEMBERS WITHOUT REGARD TO THEIR RELATIONSHIP WITH SUCH AGENCY OR THIRD PERSON. A PERSON WHO OWES A DUTY TO MORE THAN ONE ORGANIZATION SHOULD ABSENT THEMSELVES FROM DISCUSSIONS INVOLVING, IN ANY MANNER, THE OTHER ORGANIZATION TO AVOID THE POSSIBILITY OF DISADVANTAGING ONE ORGANIZATION AND/OR AVOIDING INAPPROPRIATE DISCLOSURE. IF DECISIONS ARE MADE OR DISCUSSIONS HAD BY THE UNITED WAY BOARD WHICH POTENTIALLY AFFECT THE AGENCY OR OTHER THIRD PARTY WITH WHICH THE BOARD MEMBER, COMMITTEE MEMBER, VOLUNTEER OR EMPLOYEE IS ASSOCIATED, THAT PERSON SHALL NOT DIVULGE THAT INFORMATION TO THE AGENCY PRIOR TO THE UNITED WAY MAKING THE DECISION TO DO SO.

6. WHENEVER A QUESTION OR DISPUTE AS TO WHETHER A CONFLICT OF INTEREST

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EXISTS FOR A BOARD MEMBER, AT THE DISCRETION OF THE BOARD CHAIR, OR VICE CHAIR IF THE CHAIR IS THE BOARD MEMBER IN QUESTION, THE BOARD SHALL EITHER DETERMINE THE QUESTION BY A VOTE OF THE MEMBERS PRESENT AT THE MEETING OR SHALL REFER THE QUESTION TO AN AD HOC COMMITTEE APPOINTED BY THE BOARD CHAIR OR VICE CHAIR. THE MEMBER WHOSE INTEREST IS BEING DETERMINED HAS THE OPPORTUNITY TO SPEAK BUT SHALL NOT PARTICIPATE IN EITHER THE VOTE OR THE COMMITTEE.

7. EACH DIRECTOR'S CONFLICTS OF INTEREST WILL BE DISCLOSED AND UPDATED ANNUALLY. A LIST OF THESE CONFLICTS OF INTEREST WILL BE DISTRIBUTED TO ALL DIRECTORS

INTERPRETATION OF TERMS AND POLICY

THE AREAS OF CONFLICTING INTEREST LISTED IN THE "DEFINITIONS" SECTION BELOW, AS WELL AS GENERALLY DESCRIBED IN THE PRECEDING PARAGRAPHS, ARE NOT EXHAUSTIVE. CONFLICTS MIGHT ARISE IN OTHER AREAS OR THROUGH OTHER RELATIONS. IT IS ASSUMED THAT THE DIRECTORS, OFFICERS, AND EMPLOYEES WILL RECOGNIZE SUCH AREAS AND RELATIONS BY ANALOGY.

THE FACT THAT ONE OF THE INTERESTS DEFINED IN THIS POLICY EXISTS DOES NOT NECESSARILY MEAN THAT A CONFLICT EXISTS, OR THAT THE CONFLICT, IF IT EXISTS, IS MATERIAL ENOUGH TO BE OF PRACTICAL IMPORTANCE, OR IF MATERIAL, THAT UPON FULL DISCLOSURE OF ALL RELEVANT FACTS AND CIRCUMSTANCES IT IS NECESSARILY ADVERSE TO THE INTERESTS OF THE UNITED WAY.

HOWEVER, IT IS THE POLICY OF THE BOARD THAT THE EXISTENCE OF ANY OF THE CONFLICTS OF INTEREST DEFINED IN THIS POLICY SHALL BE DISCLOSED BEFORE ANY TRANSACTION IS CONSUMMATED. IT SHALL BE THE CONTINUING RESPONSIBILITY OF

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THE BOARD, OFFICERS, AND MANAGEMENT EMPLOYEES TO SCRUTINIZE THEIR TRANSACTIONS AND OUTSIDE BUSINESS INTERESTS AND RELATIONSHIPS FOR POTENTIAL CONFLICTS AND TO IMMEDIATELY MAKE SUCH DISCLOSURES.

DISCLOSURE

FOR THE PURPOSE OF CARRYING OUT THIS POLICY, THE UNITED WAY WILL PERIODICALLY DISTRIBUTE TO ALL MEMBERS OF THE BOARD, THE ALLOCATION COMMITTEES AND STAFF, A QUESTIONNAIRE CONCERNING SUCH ORGANIZATIONS WITH WHICH EACH PERSON AND/OR FAMILY MEMBERS IS, OR HAS BEEN WITHIN THE PRIOR TWO YEARS, A TRUSTEE, DIRECTOR, SIGNIFICANT FINANCIAL SUPPORTER, ACTIVE VOLUNTEER, CURRENT CONSUMER OF ITS SERVICES OR STAFF MEMBER. ON THE BASIS OF THESE QUESTIONNAIRES, STAFF WILL IDENTIFY ANY AFFILIATION WHENEVER SUCH ORGANIZATIONS ARE CONSIDERED FOR A POSSIBLE ALLOCATION GRANT OR OTHER MATTER. THIS, HOWEVER, DOES NOT RELEASE A BOARD MEMBER, FUND DISTRIBUTION COMMITTEE MEMBER AND EMPLOYEE OF THE RESPONSIBILITY TO INFORM THE PRESIDENT, CHAIR OR FUND DISTRIBUTION COMMITTEE OF ANY CONFLICTING ROLES OR DUAL ROLES THEY MAY HAVE IF NOT OTHERWISE DISCLOSED.

DIRECTORS, COMMITTEE MEMBERS AND VOLUNTEERS, AS WELL AS EMPLOYEES, ENTER INTO A SPECIAL RELATIONSHIP WITH BOTH THE UNITED WAY AND ITS AFFILIATED AGENCIES. THE QUALITY OF THIS RELATIONSHIP REQUIRES PROTECTION AGAINST POSSIBLE CONFLICTS AND DUALITIES OF INTEREST, OR THE APPEARANCE OF CONFLICT OF INTEREST OR DUALITIES.

DIRECTORS, COMMITTEE MEMBERS AND VOLUNTEERS, AS WELL AS EMPLOYEES, ARE REQUIRED TO DISCLOSE ANY UNITED WAY AGENCY AFFILIATIONS AND OTHER POTENTIAL CONFLICTS OF INTEREST ANNUALLY, OR AS THE POTENTIAL CONFLICT BECOMES KNOWN.

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THIS DISCLOSURE IS TO INCLUDE CURRENT CONFLICTS AS WELL AS THOSE WITHIN THE PRIOR TWO YEARS.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION OF KEY EMPLOYEES WILL BE DETERMINED BASED ON JOB PERFORMANCE AND BUDGET PARAMETERS. IN ADDITION, THE COMPENSATION COMMITTEE WILL OBTAIN APPROPRIATE COMPARABILITY DATA PRIOR TO MAKING ITS DETERMINATION. THE COMPENSATION AGREEMENT WILL BE PRESUMED REASONABLE WHERE A DETERMINATION HAS BEEN MADE USING COMPARATIVE COMPENSATION DATA FOR SIMILARLY QUALIFIED PERSONS IN COMPARABLE POSITIONS AT SIMILAR ORGANIZATIONS. FOR EXAMPLE, SALARY DATA FROM SIMILAR SIZED UNITED WAY ORGANIZATIONS MAY BE USED IN THE DELIBERATION PROCESS. THE COMPENSATION COMMITTEE WILL REPORT ITS DETERMINATION TO THE UNITED WAY EXECUTIVE COMMITTEE FOR APPROVAL AT THE FIRST EXECUTIVE COMMITTEE MEETING FOLLOWING THE PRESIDENT'S PERFORMANCE REVIEW. ORGANIZATION OFFICERS RECEIVE NO COMPENSATION.

FORM 990, PART VI, SECTION C, LINE 19:

MULTIPLE YEARS OF THE ORGANIZATION'S ANNUAL REPORTS AND AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE HLUW WEBSITE. THE ORGANIZATION'S GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST. FINANCIAL STATEMENTS, CONFLICT OF INTEREST AND GOVERNING DOCUMENTS ARE AVAILABLE FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN SECTION 6104(D).

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

GAIN ON ASSETS HELD BY OTHERS	-27,714.
GAIN ON PERPETUAL TRUST	-22,644.
TOTAL TO FORM 990, PART XI, LINE 9	-50,358.

**AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
UNITED WAY OF GREATER DULUTH, INC.**

These Amended and Restated Articles of Incorporation of United Way of Greater Duluth, Inc. change the name of the Corporation to "Head of the Lakes United Way" and completely amend and restate the Articles of Incorporation of the Corporation so that all of its provisions are contained herein. The following Amended and Restated Articles of Incorporation are adopted under the Minnesota Nonprofit Corporation Act, as set forth in Minnesota Statutes, Chapter 317A.

ARTICLE 1 - NAME

The name of this Corporation is "HEAD OF THE LAKES UNITED WAY."

ARTICLE 2 - PURPOSE

This Corporation is organized and shall be operated exclusively for charitable purposes within the meaning of Sections 170(c)(2), 501(c)(3) and 2055(a) of the Internal Revenue Code of 1986 (the "Code") and exclusively for the benefit of the charitable enterprises in northeastern Minnesota and northwestern Wisconsin, as they may be specifically prescribed in the Bylaws of the Corporation. The purposes include raising funds by gift, device, bequest, grant, donation or otherwise and financing, in whole or in part, local, state, regional and national charitable and benevolent community welfare or general welfare organizations for the benefit of the population of the proscribed areas of the Corporation's operations.

For such purposes, and not otherwise, this Corporation shall have and may exercise all powers that are afforded to it by the Minnesota Nonprofit Corporation Act and by any future laws amendatory thereof and supplementary thereto; provided, however, that this Corporation shall not carry on any activity not permitted to be carried on by a corporation that is exempt from federal income tax under section 501(a) of the Code as a corporation described in Sections 501(c)(3) and 509(a)(3) of the Code or by a Corporation that is described in, and contributions to which are deductible for federal income and estate tax purposes under, sections 170(c)(2) and 2055(a) of the Code.

The specific activities of the Corporation will include developing uniform financing policies to further the charitable purpose; conducting fundraising campaigns for organizations which are a part of the United Way; working with the public so as to define and expand the charitable purposes of the Corporation to benefit the persons within the area of the Corporation's operation.

All references in these Articles of Incorporation to a particular section of the Code shall include the corresponding provisions of any future federal tax law.

ARTICLE 3 - EXEMPTION REQUIREMENTS

At all times the following shall operate as conditions restricting the operations and activities of the Corporation:

1. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its members, directors, officers or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purpose set forth in the purpose clause hereof.
2. No substantial part of the activities of the Corporation shall constitute the carrying on of propaganda or otherwise attempting to influence legislation, or any initiative or referendum before the public and the Corporation shall not participate in, or intervene in (including by publication or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office.

ARTICLE 4 - DURATION

The duration of this Corporation shall be perpetual.

ARTICLE 5 - LOCATION OF REGISTERED OFFICE

The principal office of this Corporation shall be located at 424 West Superior Street, Suite 402, Duluth, Minnesota 55802.

ARTICLE 6 - CORRESPONDING PROVISIONS

These Amended and Restated Articles of Incorporation correctly set forth without change the corresponding provisions of the Articles of Incorporation as previously amended.

ARTICLE 7 - DIRECTORS

The directors of this Corporation shall consist of up to 24 persons, inclusive, initially, of all of the persons who are acting as directors of the Corporation upon the amending and restating of these Articles of Incorporation and then, immediately, the naming of additional directors with the goal and intent that one-third (1/3rd) of the Board of Directors shall include persons representing those portions of northwestern Wisconsin that are within the prescribed area of the Corporation and that shall include at least one (1) person from the North Shore area of northeastern Minnesota, outside of the corporate limits of the City of Duluth.

ARTICLE 8 - PERSONAL LIABILITY

No officers, directors, or members of this Corporation shall be personally liable to any extent whatsoever for any debts or obligations of this Corporation, nor shall any of the property of the members, officers, or directors be subject to the payment of the debts or obligations of this Corporation.

ARTICLE 9 - OFFICERS

The Board of Directors shall elect officers of the Corporation, which shall include, a Chair of the Board, Vice Chair of the Board, Secretary and Treasurer, all of whom shall be elected annually by the Board of Directors, to serve thereafter until their successors have been elected and qualified. The President shall also be elected by the Board, but is not subject to term limits, as that is a full-time position subject to the terms and conditions of election and appointment. The Bylaws of the Corporation may proscribe methods of appointing additional officers.

ARTICLE 10 - VACANCIES

A vacancy in any office of the Corporation or in the office of a Director may be filled for the unexpired term by the Board of Directors.

ARTICLE 11 - DISSOLUTION

This Corporation may be dissolved in accordance with the laws of the State of Minnesota. Upon dissolution of this Corporation, and after the payment of all liabilities and obligations of this Corporation and all costs and expenses incurred by this Corporation in connection with such dissolution, and subject always to the further provisions of this Article 11, any remaining assets shall be distributed in furtherance of the purposes of this Corporation.

Action to dissolve the Corporation shall be as taken by the Board of Directors, provided that dissolution is not required by the laws of the State of Minnesota then in existence or, if so required, by a court of competent jurisdiction if the dissolution is, in fact, required by the laws of the State of Minnesota then in existence, to be conducted under court supervision subject to the foregoing proviso regarding who shall receive any assets of the Corporation distributed in dissolution.

Notwithstanding anything apparently or expressly to the contrary hereinabove contained in this Article 11, if any assets are then held by this Corporation in trust or upon condition or subject to any executory or special limitation and if the condition or limitation occurs by reason of the dissolution of this Corporation, such assets shall revert or be returned, transferred, or conveyed in accordance with the terms and provisions of such trust, condition, or limitation.

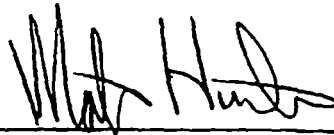
Upon dissolution of the Corporation, none of the assets of this Corporation shall, directly or indirectly, be distributed to or inure to the benefit of any of the officers, directors, or members of this Corporation.

It is the intent and purpose of these Amended and Restated Articles of Incorporation that every attempt is made to distribute the remaining assets of the Corporation to that geographic area or areas where the funds can best be determined to have been initiated, toward the end of fairly distributing assets within the geographic area served by the Corporation. It is anticipated that all and any distribution of assets on dissolution shall be made to an organization or organizations which has/have the same tax-exempt status as this Corporation.

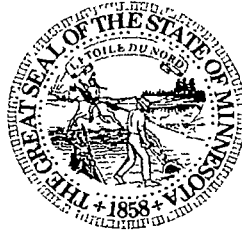
ARTICLE 12 - AMENDMENT OF ARTICLES

These Articles of Incorporation may be amended in accordance with the procedures set forth in Minnesota Statutes Sections 317A.133 and 317A.139, or in accordance with the applicable laws of the State of Minnesota then in existence.

IN WITNESS WHEREOF, the undersigned has hereunto set his name hereto as of June 29, 2015.

A handwritten signature in dark ink, appearing to read "Matt Hunter", is written over a horizontal line.

Matt Hunter, President



Work Item 831618900022
Original File Number E-199

STATE OF MINNESOTA
OFFICE OF THE SECRETARY OF STATE
FILED
06/29/2015 11:59 PM

A handwritten signature in black ink that reads "Steve Simon". The signature is written in a cursive, flowing style.

Steve Simon
Secretary of State